



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Clara
San Jose, California**

**Date: July 14, 2003
Filing Ref: SCL04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------------|---|
| 1. Employee Fringe Benefits | 9. GSA Facilities |
| 2. GSA Space Rental | 10. Information Systems (ISF) |
| 3. Internal Audit | 11. Fleet Management (ISF) |
| 4. GSA Procurement | 12. Insurance (ISF) |
| 5. County Counsel | 13. Printing (ISF) |
| 6. ESA Employee Service Agency | 14. Unemployment Insurance (ISF) |
| 7. GSA Intergovernmental Services | 15. Worker's Compensation Insurance (ISF) |
| 8. GSA Emergency Dispatching | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

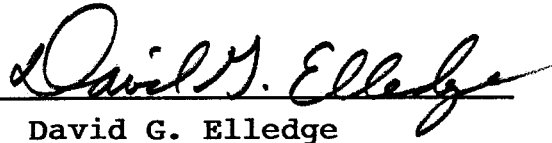
D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CLARA

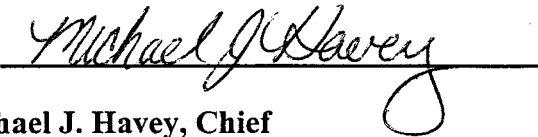
BY 
David G. Elledge

Name
Controller-Treasurer

Title
July 18, 2003

Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY 

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

7-24-03

Date

Negotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

SANTA CLAY COUNTY
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	101-105 Bd of Su	106 Clerk of Brd	112 FIN Tax Coll	113 COEX LAFCO	114 FIN Clerk-Re	115 Assessor	Measure B	119 COEX SpecPro	132 ESA Insuranc	132 ESA Unem Ins
Building Use	\$47,095	\$29,396	\$42,759		\$48,961	\$136,921				
Equipment Use	11,230	36,964	80,209		71,529	52,397		4,695		
263 GSA Space Re									12,032	184
107 COEX Co Exec	2,733	2,412	4,170	138	5,657	17,775	56		761	69
107 COEX OBA	30,830	22,421	21,020		11,210	30,830	8,408	2,803	7,007	4,204
110 FIN Con-Trea	36,358	19,986	1,312,124	4,752	226,450	70,106	315,119	23,096	31,453	5,173
110 FIN Int Aud		13,423	91,807			45,947				
118 GSA Procurem	5,340	12,076	5,843		11,203	4,544	322	16,753	2,255	966
120 Co Counsel	373,626	15,382	26,243	(370)	(149)	409,711	12,422	123,187	(24,741)	
130/132 ESA Empl	32,700	28,859	49,501	1,792	66,827	210,713	1,427		7,594	687
135 GSA Services	83,259	68,268	91,794	2,565	113,076	266,592	2,408		2,834	1,185
145 ISD CJIC										
148 FIN Revenue										
190 GSA Dispatch		60								
263 GSA Faciliti	190,660	88,250	152,823		174,327	489,371		6,480	230	148
Other-Central Se	170,100	1,561	2,231	41	2,855	10,211	144		337	131
Total Allocated	\$983,931	\$339,058	\$1,880,524	\$8,918	\$731,946	\$1,745,118	\$340,306	\$177,014	\$39,762	\$12,747
Roll Forward	207,635	39,530	(354,416)		126,921	75,580		(5,879)	4,246	1,166
Proposed costs	\$1,191,566	\$378,588	\$1,526,108	\$8,918	\$858,867	\$1,820,698	\$340,306	\$171,135	\$44,008	\$13,913
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SANTA CLAY COUNTY
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	132 ESA WorkComp	135 GSA CC Park	135 GSA FleetMan	135 GSA Printing	140 Reg of Voter	145 ISD CIO	145 ISD DP FD 74	168 ERA HCD	190 GSA CommTech	200 DA Fam Supp
Building Use		\$321,963	\$10,333	\$21,137	\$30,249	\$1,049	\$68,304		\$25,494	
Equipment Use		577		7,783	41,160	197,694	104,483		9,482	
263 GSA Space Re	24,085							6,387		248,233
107 COEX Co Exec	2,653		3,539	1,021	3,123	207	14,266	693	899	28,275
107 COEX OBA	9,810		14,013	7,007	26,625	53,251	72,870	5,605		35,033
110 FIN Con-Trea	108,982	3,779	47,224	10,179	44,169	14,524	47,483	9,099	5,596	173,708
110 FIN Int Aud	54,636									
118 GSA Procurem	1,288		123,560	17,139	5,629	34,960	42,498	1,442	2,961	26,927
120 Co Counsel	56,114		572		20,806		35,889	(152)	532	2,643
130/132 ESA Empl	25,610		41,774	12,102	35,649	2,801	172,561	8,533	10,937	334,525
135 GSA Services	3,914	82,742	108,425	59,740	126,971	2,359	235,134	1,991	51,947	171,344
145 ISD CJIC										
148 FIN Revenue					110					
190 GSA Dispatch			383				10			
263 GSA Faciliti	2,398	78,106	57,944	144,271	209,610	11,702	510,290	89	56,098	12,728
Other-Central Se	1,010		1,706	406	1,949	281	10,309	206	379	43,803
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Total Allocated	\$290,500	\$487,167	\$409,473	\$280,785	\$546,050	\$318,828	\$1,314,097	\$33,893	\$164,325	\$1,077,219
Roll Forward	95,828		160,997	22,902	106,897		106,179	925	(82,220)	352,937
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Proposed costs	\$386,328	\$487,167	\$570,470	\$303,687	\$652,947	\$318,828	\$1,420,276	\$34,818	\$82,105	\$1,430,156
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SANTA CLARA COUNTY
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	202 DA Admin	203 DA Crime Lab	204 PD Pub Def	210 Pretrial Ser	217 CJ Systemwid	220 Superior Crt	230 Sheriff	240 Correction	246 Probation	260 ERA Admin
Building Use	\$221,422	\$17,310	\$59,034	\$23,027	\$826,413		\$273,812	\$2,874,886	\$819,956	\$2,989
Equipment Use	34,878	152,115	15,974	4,177			112,523	126,598	78,419	2,505
63 GSA Space Re	62,026		105,619		258,248		42,703	24,968	199,751	5,239
07 COEX Co Exec	33,911	3,760	16,180	2,904		56,732	51,748	66,902	62,712	461
07 COEX OBA	26,625	18,218	18,218	18,218	2,803		60,258	64,461	26,625	56,053
10 FIN Con-Trea	172,796	21,215	81,558	16,294	75,809	425,313	304,211	347,304	301,554	19,999
10 FIN Int Aud	9,287	3,097					9,723		85,955	
18 GSA Procurem	36,887	7,088	21,044	3,633	15,142	40,129	61,809	327,140	70,366	
20 Co Counsel	33,733		3,213	3,579		88,741	259,707	324,885	72,591	146,934
30/132 ESA Empl	399,584	44,485	190,573	34,753		199,277	588,936	745,361	712,336	5,591
35 GSA Services	487,074	79,970	161,781	40,166	1,581,070	6,925	398,341	4,391,826	1,138,526	96,260
45 ISD CJIC	449,639		89,316	203,766		1,170,058	259,226	1,199,800	736,200	
48 FIN Revenue		96,337	83,068		313,915		34,910		2,207,145	
90 GSA Dispatch	10,806		378		113,139		3,813,343	49,692	7,527	
63 GSA Faciliti	649,191	167,536	39,942	61,566	2,779,796	1,352,166	555,248	6,797,026	2,631,286	36,828
Other-Central Se	16,394	2,283	7,799	1,208		29,918	32,621	37,337	30,579	430
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Total Allocated	\$2,644,253	\$613,414	\$893,697	\$413,291	\$5,966,335	\$3,369,259	\$6,859,119	\$17,378,186	\$9,181,528	\$373,289
Roll Forward	(115,305)	162,554	9,471	(46,325)	1,150,730	59,572	2,566,804	890,065	1,545,716	200,796
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Proposed costs	\$2,528,948	\$775,968	\$903,168	\$366,966	\$7,117,065	\$3,428,831	\$9,425,923	\$18,268,251	\$10,727,244	\$574,085
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SANTA CLAY COUNTY
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	260 ERA Planning	261 ERA Health	262 Ag Commissio	262 Animal Contr	262 UC Coop Ext	293 Med Ex-Coron	410 Public Healt	411 ERA Vector	412 Mental Healt	414 SCVMC Custod
Building Use	\$52,845	\$15,571	\$18,730	\$7,138		\$66,585	\$224,541	\$3,407	\$387,382	
Equipment Use	22,415	28,098	4,646	359		15,273	138,663	2,166	104,900	2,254
263 GSA Space Re		4,479	2,137	2,137	21,496		116,038		34,277	
107 COEX Co Exec	6,821	7,519	3,644			1,669	44,265	1,973	26,936	17,751
107 COEX OBA	33,632	26,625	16,816			15,415	65,863	8,408	68,666	46,244
110 FIN Con-Trea	22,391	40,991	22,774	4,677	4,271	13,096	360,893	12,998	333,983	92,254
110 FIN Int Aud	53,862	4,044					6,367		2,495	
118 GSA Procurem	10,679	15,813	3,353		322	4,833	125,915	1,364	83,932	18,364
120 Co Counsel	114,825	(96)	5,401	5,527		12,732	233,728	(10)	167,001	4,706
130/132 ESA Empl	81,950	95,697	41,327	1,555	473	19,765	335,861	23,401	202,620	129,520
135 GSA Services	9,438	88,187	82,049	23,240	1,179	191,563	758,949	6,395	205,447	1,179
145 ISD CJIC										344,032
148 FIN Revenue		1,266	313	1,504			2,289		320	
190 GSA Dispatch				45,708		28,594	2,472,131			
263 GSA Faciliti	182,008	29,836	64,474	23,885	254	235,882	469,662	14,705	631,419	
Other-Central Se	3,669	3,704	3,985	219	110	916	25,826	1,244	208,682	8,204
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Total Allocated	\$594,535	\$361,734	\$269,649	\$115,949	\$28,105	\$606,323	\$5,380,991	\$76,051	\$2,458,060	\$664,508
Roll Forward	128,164	59,705	139,612	4,793	16,121	227,043	1,090,625	(21,493)	1,068,680	(28,503)
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Proposed costs	\$722,699	\$421,439	\$409,261	\$120,742	\$44,226	\$833,366	\$6,471,616	\$54,558	\$3,526,740	\$636,005
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SANTA CLAY COUNTY
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	417 Alcohol&Drug	418 Comm Outreac	501 Soc Serv Agy	509 Nutri Servic	603 Roads	608 Aviation	610 County Libra	630 Child & Fami	710 Park Operati	710 Park Discret
Building Use	\$105,514		\$305,652							
Equipment Use	17,083									
263 GSA Space Re	98,620		1,538,597	7,391						
107 COEX Co Exec	13,527	4,900	175,772	553	19,207	865	20,214	601	12,530	
107 COEX OBA	53,251	9,810	127,522	1,402	46,244	12,612	11,210		37,836	
110 FIN Con-Trea	101,985	29,843	1,214,479	14,319	149,976	8,160	93,271	7,333	70,523	6,094
110 FIN Int Aud	2,237		53,260			172				
118 GSA Procurem	44,666	3,866	223,018	2,578	36,889	4,443	5,312		71,378	8,699
120 Co Counsel	54,691		307,978		846	(1,224)	(382)	20,596	(882)	
130/132 ESA Empl	110,802	39,500	2,064,596	6,996	229,369	10,646	248,281	7,554	146,509	
135 GSA Services	111,549		81,513		2,325	572	19,865	1	3,125	
145 ISD CJIC			2,941							
148 FIN Revenue						37				
190 GSA Dispatch			110,190		52,257				212,583	
263 GSA Faciliti	537,614	407	374,372		31,906	244	10,744		51,182	
Other-Central Se	8,182	3,481	104,844	350	8,015	364	8,638	618	6,250	
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Total Allocated	\$1,259,721	\$91,807	\$6,684,734	\$33,589	\$577,034	\$36,891	\$417,153	\$36,703	\$611,034	\$14,793
Roll Forward	352,305		1,965,096	7,366	(107,272)	(53,430)	(13,310)		167,522	13,461
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Proposed costs	\$1,612,026	\$91,807	\$8,649,830	\$40,955	\$469,762	\$ (16,539)	\$403,843	\$36,703	\$778,556	\$28,254
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SANTA CLAY COUNTY
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	710 Park Acquisi	725 Val Hlth Pln	801-899 OtherDis	830 Law Library	9104 Central FD	921 SCCHHS VMC	Vacant Space	Other Govt. Agen	Subtotal	Direct Billed
Building Use				\$2,722		\$50,188	\$77,452		\$7,220,237	
Equipment Use			468						1,481,717	
263 GSA Space Re		51,728				161,955			3,028,330	35,215,359
107 COEX Co Exec		2,494				294,416			1,039,414	
107 COEX OBA		21,020	1,402		79,876	100,897			1,439,177	
110 FIN Con-Trea	3,910	214,535	60,993	5,342	114,961	1,572,275			8,851,740	
110 FIN Int Aud				19,624		69,777			525,713	30,200
118 GSA Procurem	966	7,411				441,085			2,013,830	599,611
120 Co Counsel	(371)	(324)	7,881		17,373	26,190		49,437	3,010,721	11,014,727
130/132 ESA Empl		24,336			63,734	1,983,774			9,833,754	182,340
135 GSA Services		704	1,297	12,450	1,179	110,681	207,014	(1)	11,778,387	2,605,236
145 ISD CJIC								900,562	5,355,540	
148 FIN Revenue				223				19,079	2,760,516	
190 GSA Dispatch			12,625		507,565	57		87,401	7,524,449	3,697,399
263 GSA Faciliti			38,495	518		310,562	14,508	119,328	20,398,115	8,574,930
Other-Central Se		3,204	648	441		106,797			914,620	
Total Allocated	\$4,505	\$325,108	\$123,809	\$41,320	\$784,688	\$5,228,654	\$298,974	\$1,175,806	\$87,176,260	\$61,919,802
Roll Forward	1,958	157,934	(1,828,312)	(3,369)	463,933	1,191,829	(694,034)	749,069	12,338,799	
Proposed costs	\$6,463	\$483,042	\$(1,704,503)	\$37,951	\$1,248,621	\$6,420,483	\$(395,060)	\$1,924,875	\$99,515,059	\$61,919,802
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SANTA CLAY COUNTY
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	Unallocated	Total
Building Use		\$7,220,237
Equipment Use		1,481,717
263 GSA Space Re		38,243,689
107 COEX Co Exec	7,096,496	8,135,910
107 COEX OBA		1,439,177
110 FIN Con-Trea		8,851,740
110 FIN Int Aud		555,913
118 GSA Procurem		2,613,441
120 Co Counsel		14,025,448
130/132 ESA Empl	50,949	10,067,043
135 GSA Services		14,383,623
145 ISD CJIC		5,355,540
148 FIN Revenue		2,760,516
190 GSA Dispatch		11,221,848
263 GSA Faciliti		28,973,045
Other-Central Se		914,620
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Total Allocated	\$7,147,445	\$156,243,507
Roll Forward		12,338,799
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Proposed costs	\$7,147,445	\$168,582,306
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